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EXTRAORDINARY PART II—Section 3—Sub-section (ii) PUBLISHED BY AUTHORITY

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NEW DELHI, FRIDAY, AUGUST 30, 1963/BHADRA 8, 1885

CENTRAL BOARD OF REVENUE

NOTIFICATION

INCOME-TAX

New Delhi, the 30th August 1963

S.O. 2508.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Revenue hereby makes the following rules to amend the Income-tax Rules, 1962, namely:—

1. These rules may be called the Income-tax (Amendment) Rules, 1963.

2. In the Income-tax Rules, 1962, in rule 3, for sub-clause (i) of clause (1) of the *Explanation*, the following sub-clause shall be substituted, namely:—

“(i) where the accommodation—

- (a) is provided by Government to a person holding an office or post in connection with the affairs of the Union or of a State, or
- (b) is provided by a body or undertaking under the control of Government to any officer of Government whose services have been lent to that body or undertaking, the accommodation itself having been allotted to it by Government,

the rent which has been or would have been determined as payable by such person or officer in accordance with the rules framed by Government for allotment of residences to its officers.”

[No. 56-IT. F. No. 4(51)-63/TPI.]

HARIHAR LAL, Secy.

